

# **Exhibit 01**



# Mark Porter

Director

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## Contact

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## Certifications

Certified Public Accountant (CPA)  
 Certified Fraud Examiner (CFE)

## Education

BS, Accounting & Finance  
 University of South Carolina

Mark Porter is a Director in the Risk, Forensics, and Compliance practice at Ankura in Washington, D.C. Mr. Porter specializes in forensic accounting and asset tracing services, particularly through the lens of disputes and investigations, with representative engagements across the globe, including South America, Africa, the Middle East, and Europe.

Mr. Porter also has extensive experience evaluating complex financial instruments in the context of forensics accounting, including assisting enforcement agencies with actions against digital asset issuers and decentralized finance platforms as well as the evaluation of asset managers and traditional structured finance products used in the perpetration of fraud. Mr. Porter is also experienced in providing consulting services related to compliance best practices, due diligence, and internal control improvements for organizations of all sizes around the world, both as preventive measures and as remedial actions after the discovery of illicit conduct.

Mr. Porter is a Certified Public Accountant, a Certified Fraud Examiner, and a Level III Candidate in the CFA Program.

Representative engagements of Mr. Porter include:

- Consulting and Asset Tracing Services – Digital Asset and Decentralized Finance Reviews:** Supported the US DOJ and SEC in various engagements involving the review of digital assets and decentralized finance protocols for evidence of ponzi schemes and unregistered securities offerings as well as to assist relevant parties with the tracing of those digital assets through various blockchains, smart contracts, and platforms.



- **Forensic Investigation – Mortgage Lender and Structured Finance Fraud (US):** Assisted a private equity fund in the forensic investigation of a portfolio company suspected of committing bank and wire fraud related to suspected organized crime. Our investigation determined that the company had been misappropriating company funds and falsifying financial records related to borrower payments in order to ensure the continued receipt of cash flow streams associated with various mortgage-backed securities structured with the company's loans.
- **Forensic Investigation – Asset Manager (Africa):** Provided forensic accounting services into the operations of an asset manager located in Kenya with ~\$125 million AUM on behalf of all fund LPs, including several Development Financial Institutions. Our investigation identified the misappropriation of investor funds via payments to consultants and related parties of the Manager as well as improper reporting to the LPs. Work performed ultimately led to the replacement of the fund's manager.
- **Forensic Investigation – Currency Derivatives Tax Fraud (Europe and US):** Investigation into an individual alleged to have committed tax fraud in relation to improper FBAR filings as well as alleged to have been operating a Hawala network in Southeast Asia. Our investigation involved the evaluation and quantification of taxable events associated with several hundred individual currency derivative contracts carried out over 5 years.
- **Forensic Investigation – International Automobile Distributor (Middle East):** Provided forensic accounting services to a minority shareholder of a wholesale and retail trader and distributor of automobiles in the Middle East with several billion dollars of annual revenue. Forensic services performed included the review of several hundred financial statements in order to track, locate, and quantify undistributed profits from offshore entities located in the Channel Islands and Liechtenstein with extremely limited transparency and visibility into operations.
- **Corporate Monitorship – Engineering and Construction Company (South America):** Mr. Porter was an integral member of the Corporate Monitorship Team for an international construction company headquartered in Brazil, while working at the direction of the US DOJ and Brazilian MPF. This company admitted to making illicit payments to government officials in order to secure public infrastructure contracts in Latin America and Africa. Work on this multi-year engagement included an investigation to assess ongoing misconduct and bribery payments as well as identifying internal control gaps and recommendations for the improvement of the compliance function and other internal departments.
- **Consulting Services – Asset Tracing and Flow of Funds Analyses (Various):** Supported the US DOJ, SEC, and other clients in a wide variety of engagements in a forensic accounting and consulting capacity, including providing them with asset tracing and flow of funds analyses outlining the movement of cash and the ultimate use of funds believed to be involved in illicit conduct. This work involved the tracing of funds through circular and obtuse financial instruments and accounting entries that were used to obfuscate the true source and use of funds. One such engagement included the tracing of \$500M of funds to its terminal destinations as part of a joint venture investment that was in dispute in the London Court of International Arbitration.
- **Consulting Services – Operational Due Diligence of Various Small to Mid-Sized Private Equity Firms (Africa, Asia, Europe) :** Revitalized the operations, internal control structures, and compliance programs of numerous mid-sized asset managers in emerging markets to ensure that they are fit for purpose, operationalized with best practices in mind, and effectively and properly managing investor funds.
- **Consulting Services – Global Power Company (Asia):** Supported the US Department of Justice in the investigation of a global power company that was allegedly paying bribes to government officials and consultants in order to win contracts in Southeast Asia. Work involved identifying internal company communications, company directives, and other internal documents through targeted key word searches in a Relativity database to identify information relevant to the case.